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AMENDMENT TRANSMITTAL LETTER						Docket No. 1982-0209P	
Application No. 10/786,077-Conf. #3543		Filing Date February 26, 2004		Examiner J. Sipos		Art Unit 3721	
Applicant(s): Mas				_			
Invention: SHEET	-PROCESSIN	G APPARATU	S FEB 28	1006 E			
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Docket No.: 1982-0209P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masayuki NAKAGIRI et al.

Application No.: 10/786,077

Confirmation No.: 3543

Filed: February 26, 2004

Art Unit: 3721

For: SHEET-PROCESSING APPARATUS

Examiner: J. Sipos

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Examiner's Office Action dated November 29, 2005, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This reply includes:

Amendments to the Claims; and

Remarks.